Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at http://about.jstor.org/participate-jstor/individuals/early-journal-content.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

legislation upon this subject has developed, from the time when the sale of state lands and the income derived from investments of the state itself were sufficient for the needs of the government, to the present time, when a most elaborate system is necessary. In the development of this system wars have played an important part. The necessity for a greater revenue, which comes with every war, leads to the invention of new methods of getting at the pockets of the people, and legislatures have shown much ingenuity in originating such methods. Pennsylvania is no exception to the rule, and the modern system of taxation in this state dates from the increased expenditures imposed upon the state by the demands of the civil war. Many of the war taxes, it is true, were abolished after the extraordinary expenses of the war itself had ceased, but they had given a model upon which to form new enactments when the expenditures again outran the income of the state.

Whether or not we agree with the author of the treatise—that the system of taxation in Pennsylvania should be retained in its entirety until any change which may be proposed has been shown, by absolute demonstration to be its superior—we think we may safely assert that the system is well set forth by him. The arrangement and classification are those with which we are all familiar. There is no attempt at treatise making—rather we have a compilation, which performs the office of such a work in a simple and clear manner. The experience of the author in connection with his official duties has led him to the use of a somewhat peculiar manner of stating his own conclusions in some of the passages where he ceases to be the mere compiler and becomes the author. The sensation given is that of an inaudible interlocutor, with an audible voice in answer. This manner, however, has its advantages, as one often seeks a book of this sort in order to find an answer to some definite question, and the book which answers it clearly is only too rarely found. As a compendium of our tax laws and an answer to many such questions, this book appears to have a very definite value and place of its own.

SELECTED CASES ON THE LAW OF PARTNERSHIP. By FRANCIS M. BURDICK. Boston: Little, Brown & Co. 1898.

The ever-growing list of "selected cases" has received a valuable addition on the subject of Partnership, through the efforts of Professor Burdick, of the Columbia Law School. The success of his Cases on Sales has paved the way for the favorable reception of the Partnership cases, and the latter is fully deserved.

The cases selected are in the vast majority American and of very recent date, the collection, in the former respect, being in striking contrast to that of Professor Ames, of Harvard, in which more than three-quarters of the cases are from the English courts. While the historical perspective of the law is not so strikingly exhibited to the student by the modern cases, yet the more desirable

object, perhaps, of presenting the law in its present working attitude is attained.

The book is divided into nine chapters, as follows: I., The Formation of a Partnership; II., Partnership as to Third Persons; III., The Nature of a Partnership; IV., Powers of Partners; V., Rights and Remedies of Creditors; VI., Duties and Liabilities of Partners *Inter Se;* VII., Dissolution of Partnership; VIII., Accounting and Distribution; IX., Limited Partnership.

These chapters are divided into very minute sections, and it might be objected that the work of subdivision is overdone. Some of the sections could easily be joined with others without damage to the arrangement. In fact, it is difficult for the student to remember, some time after he has read a case, anything more than the general division under which it came, and an attempt at too great a subdivision of a subject is apt to lead the student to believe that each particular subsection is governed by a separate rule of law, and that each of these rules must be learned separately instead of being deduced from the general principles of the law on the subject.

The absence of notes to the cases, showing to what extent they have been followed, is to be remarked, but may be explained by the extremely recent date of many of them. The practice of adding short foot notes to cases in these collections cannot be too strongly commended. Some of the cases are too greatly condensed, however, and all the opinions in *Cox* v. *Hickman*, 8 H. L. C. 268 (1868), with the exception of Lord Cranworth's, have been omitted. But on the whole the cases are well selected and interesting, and would form the basis of a valuable course in a law school.